

Base Closure Properties and Historic Preservation Tax Credits









Basic Regulations

- **Federal Tax Certification Program (36 CFR Part 67)**
- **IRS Regulations (Treasury Regulation Section 1.48-12)**
- **Secretary of the Interior's Standards for Rehabilitation**

Welcome to *California*



[OHP Home](#)

[About OHP](#)

[>>> State Historic
Preservation Officer
\(SHPO\)](#)

[Staff Contacts](#)

[SHPO Info Centers](#)

[Incentives and
Architectural Review](#)

[>>> Mills Act Property
Tax Abatement Program](#)

[Local Government
Assistance](#)

[>>> CLG Program](#)

[Main Street Program](#)

[Project Review](#)

[>>> Section 106
Compliance](#)

[>>> California
Environmental Quality Act](#)

[State & Federal
Registration Programs](#)

[State Historical
Resources Commission](#)

Office of Historic Preservation



Office of Historic Preservation

Welcome to OHP

The **Office of Historic Preservation** (OHP) is responsible for administration of federally and state mandated historic preservation programs in California. The mission of the Office of Historic Preservation and the State Historical Resources Commission, in partnership with the people of California and governmental agencies, is to preserve and enhance California's irreplaceable historic heritage as a matter of public interest so that its vital legacy of cultural, educational, recreational, aesthetic, economic, social, and environmental benefits will be maintained and enriched for present and future generations.

[More About OHP](#)

Governor Announces New SHRC Commissioner



Governor Schwarzenegger appointed a new member to the [State Historical Resources Commission](#).

[Press Release](#)

Comprehensive Statewide Historic Preservation Plan



OHP is pleased to post the final version of its [State Historic Preservation Plan](#)

[New Information Center Rate Schedule](#)

search

My CA

This Site

[FIND US - AN ETHNIC SITE
SEARCH FOR CALIFORNIA](#)

[STATE HISTORICAL BUILDING
CODE](#)

ADVISORY COUNCIL ON
HISTORIC PRESERVATION:

- [ACHP Guide to Historic
Preservation Funding](#)

- [Working With Section 106](#)

HPS LINKS:

- [Archeology and Historic
Preservation: Secretary of
the Interior's Standards and
Guidelines \(amended\)](#)

- [Federal Historic
Preservation Tax Incentives](#)

- [National Register Listings](#)

- [National Register
Bulletins](#)

- [Preservation Briefs](#)

- [The Secretary of the
Interior's Standards &](#)

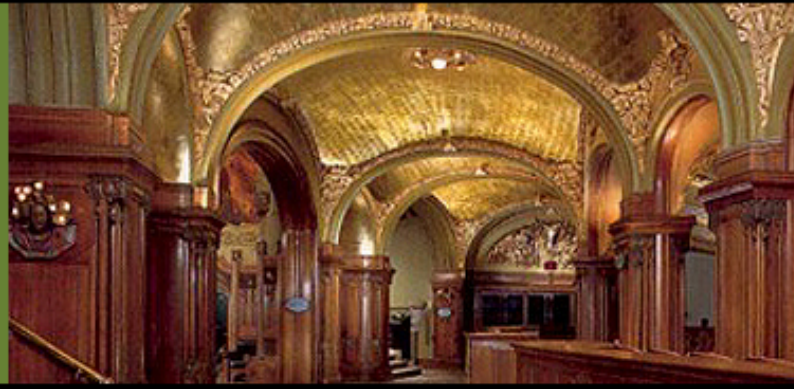
National Park Service

National Park Service
U.S. Department of the Interior



Historic Preservation Tax Incentives

Technical Preservation Services



About the Tax Incentives

Incentives!

A Guide to the Federal
Historic Preservation
Tax Incentives Program
for Income-Producing
Properties

Annual Report

Program Regulations - 36 CFR 67

Certification Application

The Federal Historic Preservation Tax Incentives program is one of the nation's most successful and cost-effective community revitalization programs. The program fosters private sector rehabilitation of historic buildings and promotes economic revitalization. It also provides a strong alternative to government ownership and management of such historic properties. The Federal Historic Preservation Tax Incentives are available for buildings that are National Historic Landmarks, that are listed in the National Register, and that contribute to National Register Historic Districts and certain local historic districts. Properties must be income-producing and must be rehabilitated according to standards set by

[Home](#)

[TPS in Brief](#)

[Publications](#)

[Tax Incentives](#)

[Online Education](#)

[Standards and
Guidelines](#)

[Conferences](#)

[Features](#)

[Heritage
Preservation
Services »](#)

[NPS Cultural
Resources »](#)

[Search »](#)

[Contact Us »](#)

IRS

CONNECTION



National Park Service

National Park Service
U.S. Department of the Interior



Historic Preservation Tax Incentives

Technical Preservation Services



THE IRS CONNECTION

Information in the IRS Connection has been prepared by the Internal Revenue Service for use by applicants for the Historic Preservation Tax Incentives. Its purpose is to present an overview of the issues set forth, and it should not be relied upon as definitive tax advice. Applicants are strongly encouraged to consult their tax advisor or the Internal Revenue Service about the tax implications of the Historic Preservation Tax Incentives

[Internal Revenue Service Regulations 26 CFR 1.48-12.](#)
[Qualified rehabilitated buildings; expenditures incurred after December 31, 1981.](#)

[Internal Revenue Code Section 47. Rehabilitation Credit.](#)

[Internal Revenue Code of 1986 Section 179\(e\). Qualified](#)

[Home](#)

[About the Tax
Incentives](#)

[Incentives!](#)
A Guide to the Federal
Historic Preservation
Tax Incentives Program
for Income-Producing
Properties

[Annual Report](#)

[Program
Regulations
36 CFR 67](#)

[Certification
Application](#)

[Check the Status of
Your Project](#)
This database is best
read with Internet
Explorer 5 and above
and Netscape 6 and
above browsers

FREQUENTLY
ASKED
QUESTIONS



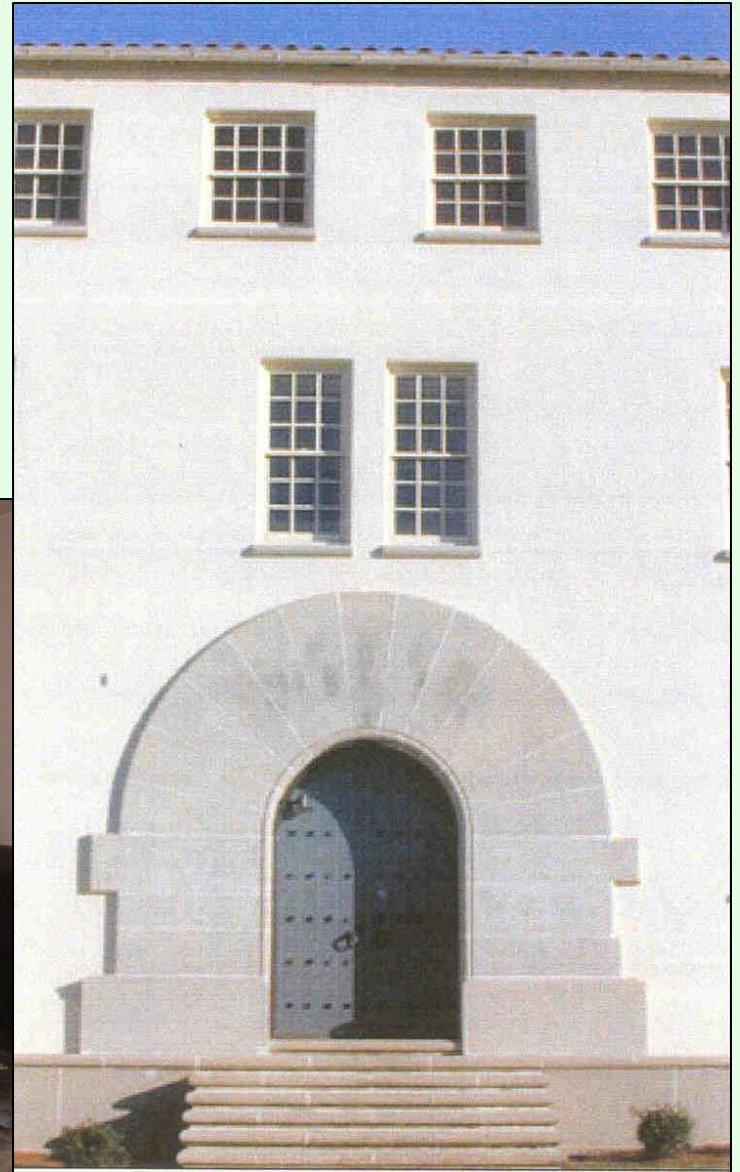


Standards for Rehabilitation

“...making possible a compatible use for a property through repair, alterations, and additions while preserving those portions or features which convey its historical... values.”

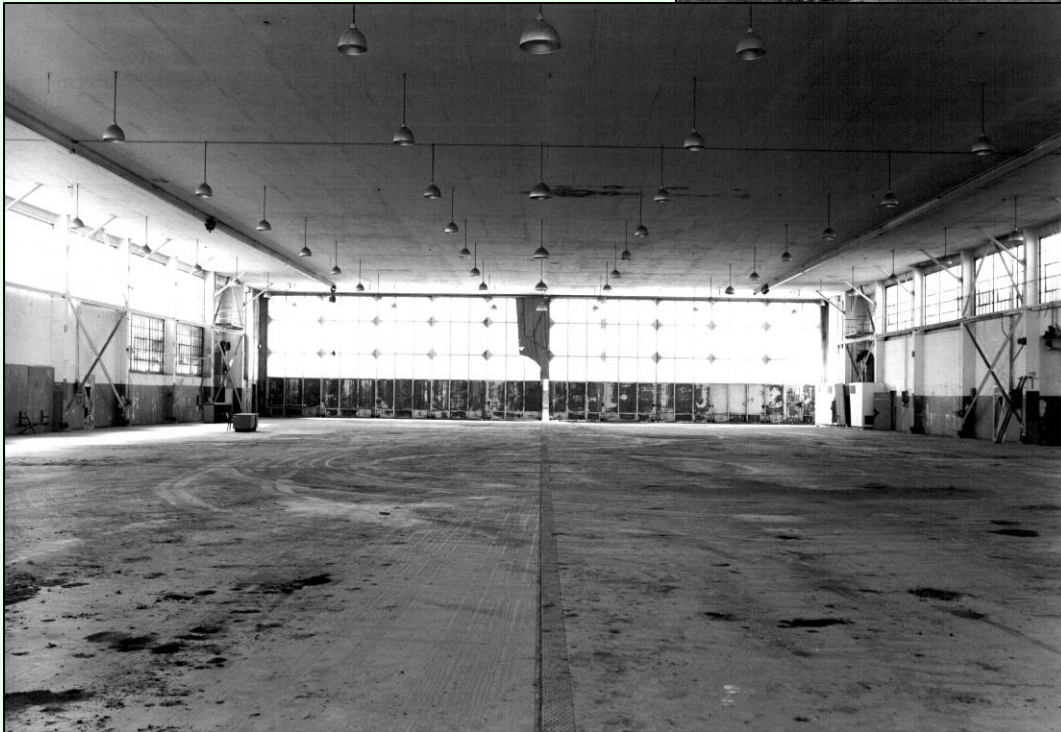


Historic Character





Exterior and Interior



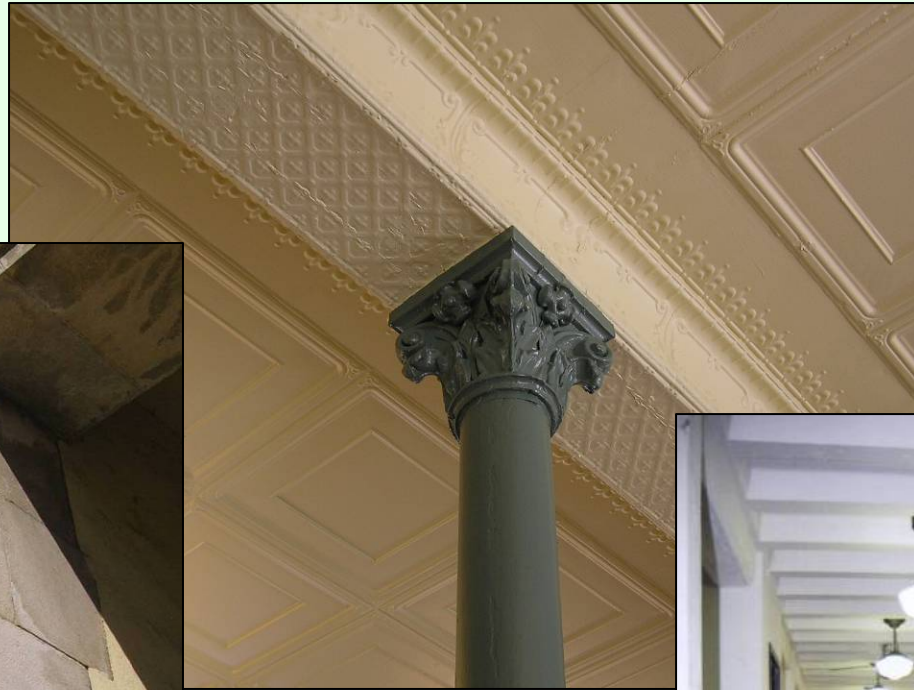


All Work, All Elements, all Ten Standards





Intent





Feasibility






Roles and Responsibilities

- **Owner: Provides Resource**
 - **Consultant: Assists Resource**
 - **CA SHPO: Reviews Resource**
 - **NPS: Approves Resource**
 - **IRS: Provides Benefits**
- 





**Be open to balancing project
vision with historic
preservation requirements IF
pursuing rehabilitation tax
credits**

OWNER

The background of the slide is a photograph of an interior construction site. It shows a room with brick walls and a wooden floor. In the foreground and middle ground, there is a complex wooden framework made of light-colored lumber, which appears to be part of a staircase or a large platform under construction. The lighting is bright, coming from a window or opening in the background, creating some shadows and highlights on the wood and brick.

**Be able to describe project in
sufficient detail and clarity to
determine impacts of project and
consistency with Standards**

CONSULTANT





Apply Standards in a reasonable manner and be able to determine all work meets those Standards given parameters of Program



CA SHPO



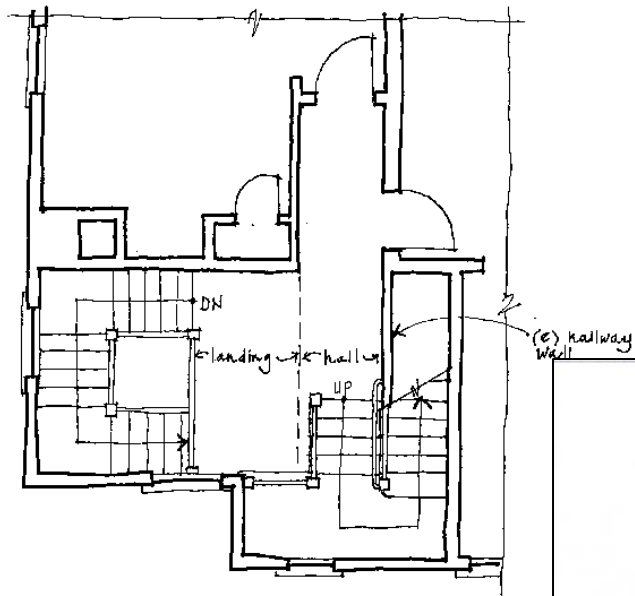




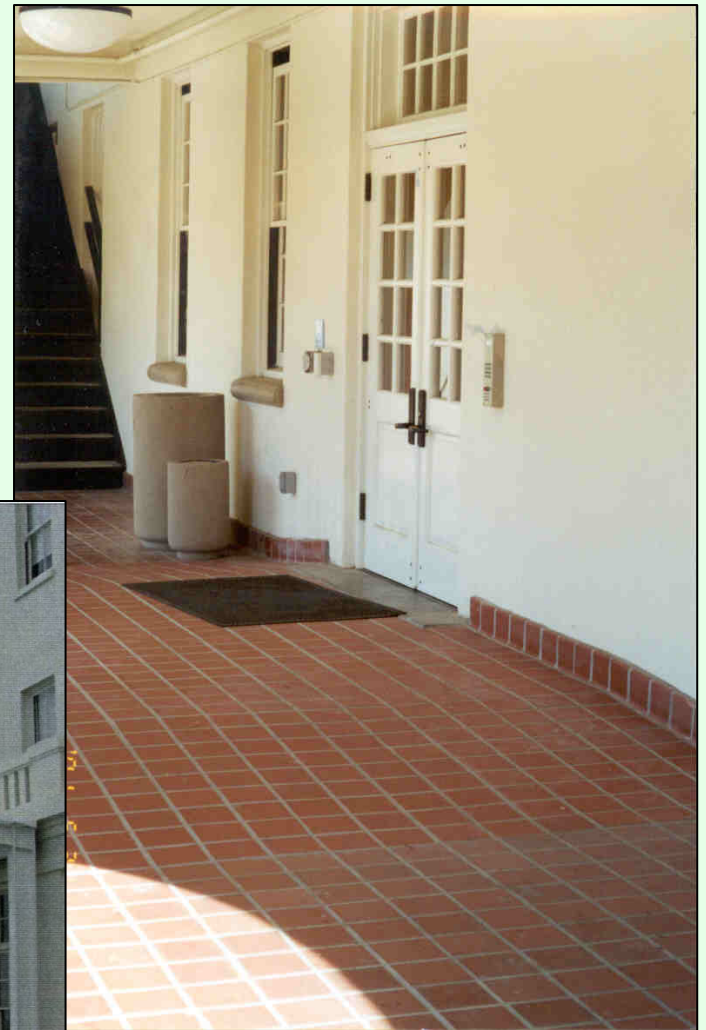
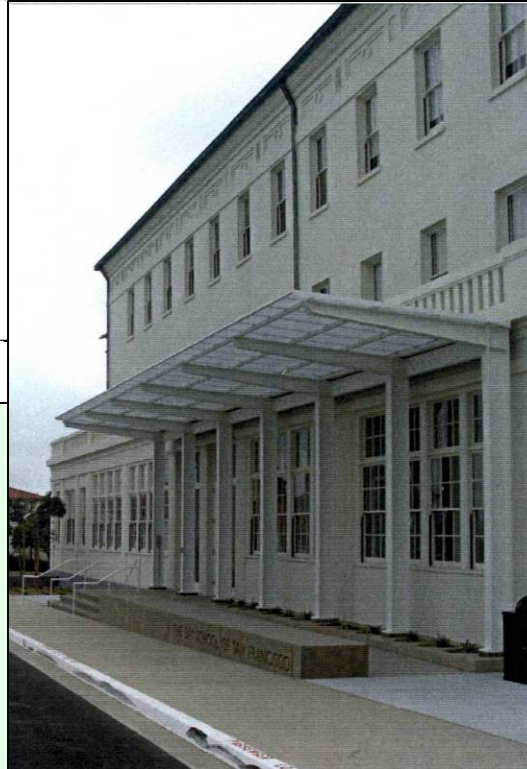
Elevations



Consultation



BUILDING 604 - 2ND FLOOR - ALTERNATE
SCALE: $\frac{1}{4}" = 1'-0"$ 9.14.06





Apply Standards in a reasonable manner and be able to certify all work meets those Standards given parameters of Program

NPS





**Provides economic benefit
based on compliance with
appropriate regulations**



Colleen Gallagher (651) 726-1480

colleen.k.gallagher@irs.gov

IRS



Summary





Program





Treatment





Character Defining Features





Summary

- **Program is Voluntary**
- **Comply with Basic Regulations**
- **Ensure Consistency with Standards**
- **Foster Communication and Cooperation**
- **Choose Appropriate Programs, Uses, and Treatments**

